

Before the
UNITED STATES COPYRIGHT ROYALTY BOARD
Washington, D.C.

In the Matter of:)	
)	
DETERMINATION OF RATES)	Docket No. 21-CRB-0001-PR
AND TERMS FOR MAKING AND)	(2023-2027)
DISTRIBUTING PHONORECORDS)	
(Phonorecords IV))	

**AMAZON’S OPPOSITION TO COPYRIGHT OWNERS’ MOTION TO COMPEL
PRODUCTION OF DOCUMENTS AND INFORMATION FROM THE
SERVICES CONCERNING THEIR RATE PROPOSALS**

The Judges should deny the Copyright Owners’ Motion to compel the production of additional information concerning Amazon’s rate proposal.¹ Amazon has already produced a staggering amount of information responsive to the requests at issue. Appendix A to this brief summarizes Amazon’s position on each request, while Appendix B surveys some of the wealth of information Amazon has already provided in response.² For nearly all the requests subject to this Motion, Amazon has either responded fully or confirmed that it maintains no responsive documents. The remainder are irrelevant and untethered to Amazon’s Written Direct Statement. Compelling Amazon to produce additional information would yield nothing useful.

The Copyright Owners’ Motion does not acknowledge the mountains of information Amazon has already produced. Indeed, the Copyright Owners served an extraordinary 364 document requests on Amazon alone. Most were unnecessary. Many were duplicative, sought

¹ Amazon submits this Opposition to the Copyright Owners’ January 26, 2022 Motion to Compel Production of Documents and Information from Services Concerning their Rate Proposals (“Motion” or “Mot.”), which they served on Amazon and the other Services.

² Appendices A and B, and the Exhibits, are attached to the accompanying Declaration of Christopher M. Young (“Young Decl.”). Amazon refers to each Exhibit as “Ex. __.”

non-existent documents, or both. Some extracted a sentence fragment from a single Amazon exhibit – addressing some ancillary topic unrelated to Amazon’s submission – and demanded “all documents” related to the topic that fragment addressed. Others sought information the Copyright Owners already have. And still others demanded documents not about Amazon’s Written Direct Statement, but about Amazon’s past compliance with the existing regulations.

The Copyright Owners’ indiscriminate approach to discovery has been wasteful. It also has now precipitated this unnecessary motion to compel. Had the Copyright Owners reviewed the productions Amazon has already made, they would have realized they now have virtually all of the information they claim to want. In fact, Amazon at every turn has already given the Copyright Owners information sufficient to satisfy their stated discovery goals. When Amazon omitted certain information from its responses, it did so because the extra information is far afield from Amazon’s Written Direct Statement; of no evidentiary value under even the Copyright Owners’ theory of the case; unduly burdensome to procure; or simply non-existent. The Judges’ precedents foreclose the Copyright Owners’ demand for such information.

The Motion does not engage with this record. Indeed, the Copyright Owners do not appear to have even reviewed the fruits of their 364 document requests. Rather, their Motion identifies high-level topics – like the “impact of the Service’s Rate Proposals,” Mot. at 5 – and then lumps Amazon together with other Services in demanding more information about those topics. It makes virtually no effort to target any *specific information* missing from Amazon’s already-massive production or to explain why the *extra information in particular* is needed. That is not the way discovery should work. Compelling Amazon to produce anything further on the identified topics would serve no useful purpose. The Motion should be denied.

BACKGROUND

The breadth of the discovery Amazon has faced in this proceeding is breathtaking. The Copyright Owners served 364 document requests (“Requests”) on Amazon alone – many with multiple subparts. *See* attached Declaration of Kylie C. Kim (“Kim Decl.”) ¶ 5. Amazon initially objected to 189 of the Requests and agreed to respond to the remaining 175. *Id.* ¶ 7. The Copyright Owners requested a meet-and-confer, objected to Amazon’s Responses, or requested clarification on 292 of the 364 Requests. *Id.* ¶ 9. Many are duplicative. For example, the Copyright Owners requested an organizational chart in their first set of Requests, only to serve a nearly identical Request three weeks later in their second set. *Compare* Request Nos. 8 & 257.³ The Copyright Owners also have repeatedly demanded “[a]ll Documents,” even when Amazon had already produced responsive materials. *E.g.*, Request No. 151 (“All Documents [REDACTED] . . . concerning all licenses for musical works or sound recordings for any of Your Offerings.”). They also often copy-and-pasted language from portions of Amazon exhibits – portions never referenced by any Amazon witness – and requested “[a]ll Documents” concerning that language. *See, e.g.*, Request No. 57 (“All Documents defining, explaining, discussing, estimating or Measuring [REDACTED]

⁴

This scorched-earth approach has inflicted massive cost. Amazon offered individualized responses to each of the 364 Requests, ultimately agreeing to respond to 232 of them. Kim Decl. ¶ 13. Amazon’s production comprised more than 3,000 documents, including a

³ Exhibit 1 of the January 26, 2022 Declaration of Lauren Cooperman contains Copyright Owners’ First, Second, and Third Set of Requests for Production of Documents to Amazon, as well as Amazon’s Responses and Objections thereto.

⁴ The Copyright Owners ignore that exhibits may contain “matter . . . not intended as evidence.” 37 C.F.R. § 351.10(c)(2).

comprehensive set of Amazon Music’s canonical business documents. *Id.* ¶ 16. To find and produce them, Amazon’s counsel contacted or interviewed more than three dozen non-lawyer employees, ran eleven search strings through employee emails, and reviewed roughly four thousand documents. *See id.* ¶¶ 14-15. These tasks also demanded hundreds of hours from non-lawyer Amazon employees, imposing a substantial disruption on Amazon Music’s business operations. *Id.* ¶ 14.

The resulting production was immense. Amazon has now produced vast swaths of information concerning a broad array of key data regarding Amazon’s music streaming services. This includes extensive profit and loss data, monthly counts of active listeners for Prime Music, monthly subscriptions to Amazon Music Unlimited broken down by plan type, and monthly revenue for each music streaming service reported to the Mechanical Licensing Collective (“MLC”). *Id.* ¶ 16; *see also* Appendix B.

ARGUMENT

Amazon need only produce documents that are “directly related” to its own Written Direct Statement. 37 C.F.R. § 351.5(b)(1). Similarly, Amazon need only respond to interrogatories that seek information “relevant to the claim or defense of any party.” *Id.* § 351(b)(2). On both fronts, “[b]road, nonspecific discovery requests are not acceptable.” 37 C.F.R. § 351.5(b)(1). In evaluating a discovery request, the Judges consider whether the request is burdensome. *See* Order on iHeartMedia’s Motion to Compel SoundExchange to Produce Documents in Response to Discovery Requests and on Issues Common to Multiple Motions at 3, Dkt. No. 14-CRB-0001-WR (2016-2020) (Jan. 15, 2015) (“*Web IV* Discovery Order 1”). To determine whether an undue burden exists, the Judges “weigh the claimed burden against the potential impact of the requested information.” *Id.* When a request creates a burden

disproportionate to its evidentiary value, it is improper. *Id.*; *see, e.g.*, Order Granting in Part and Denying in Part Joint Motion by Pandora, iHeart, NAB, NRBNMLC and Sirius to Compel SoundExchange to Produce Negotiating Documents at 4, Dkt. No. 14-CRB-0001-WR (2016-2020) (Jan. 15, 2015) (denying two requests due to their “unduly burdensome” nature).

I. AMAZON’S EXISTING PRODUCTIONS ALREADY SATISFY ITS DISCOVERY OBLIGATIONS FOR MOST OF THE REQUESTS AT ISSUE

The Motion seeks to compel Amazon to respond to seven Requests and four Interrogatories. Amazon has already conducted reasonable searches that have yielded documents and information responsive to most of them. These reasonable productions give the Copyright Owners the information they claim to want in response to Request Nos. 244, 245, 246, 269, and 270, and Interrogatory Nos. 1, 5, and 6. Compelling Amazon to perform still more searches in response to these discovery requests would impose burdens disproportionate to any negligible evidentiary value such searches might have.

A. Request Nos. 244, 245, and 246, and Interrogatory No. 6 (Differences Between MLC and Licensor Reporting)

Request Nos. 244, 245, and 246 ask for “[d]ocuments sufficient to show each distinct” revenue, subscriber, and play total “that [Amazon] reported to The MLC or any sound recording or musical work licensor in any respective period for any product or service that includes any of [Amazon’s] Eligible Digital Music Services.” Relatedly, Interrogatory No. 6 asks Amazon to “[i]dentify and explain each instance in which [Amazon] reported to any Licensor different revenues in connection with any Eligible Digital Music Service than the Revenues that you reported for the Eligible Digital Music Service for the respective period(s) in connection with the payable royalty pool under 37 CFR Part 385.”

Amazon produced a substantial amount of information responsive to these discovery requests. To begin, Amazon has produced [REDACTED]

[REDACTED]. See AMZN_Phono

IV_00003113 – AMZN_Phono IV_00003128. Amazon also has produced [REDACTED]

[REDACTED]. See AMZN_Phono IV_00000116 – AMZN_Phono

IV_00000132, AMZN_Phono IV_00000148 – AMZN_Phono IV_00000157, AMZN_Phono

IV_00000325 – AMZN_Phono IV_00000330, AMZN_Phono IV_00000341 – AMZN_Phono

IV_00000364, AMZN_Phono IV_00000480 – AMZN_Phono IV_00000526, AMZN_Phono

IV_00000770 – AMZN_Phono IV_00000790, AMZN_Phono IV_00002399 – AMZN_Phono

IV_00002404, AMZN_Phono IV_00002406 – AMZN_Phono IV_00002424, AMZN_Phono

IV_00002472 – AMZN_Phono IV_00003104, AMZN_Phono IV_00003130 – AMZN_Phono

IV_00003131. Amazon likewise has produced [REDACTED]

[REDACTED] See AMZN_Phono IV_00003132 – AMZN_Phono IV_00003144, AMZN_Phono

IV_00015280 – AMZN_Phono IV_00015385, AMZN_Phono IV_00015532, AMZN_Phono

IV_00015566 – AMZN_Phono IV_00015585; *see also* AMZN_Remand_0000001 –

AMZN_Remand_0000369.

These documents give the Copyright Owners the information their Motion seeks to compel. The Copyright Owners claim to seek to “show[] how revenues for [Amazon’s] offerings have been reported to musical work and sound recording licensors, and the Mechanical Licensing Collective.” Mot. at 8. [REDACTED]

[REDACTED] After all, Amazon’s royalty calculations are all

governed either by 37 C.F.R. § 385.2 or by the terms of a licensing agreement, whichever applies to a given licensor. The two would only differ when a private contract adopts definitions that differ from the regulatory regime. The Copyright Owners can discern any such differences from the existing discovery record. Thus, the Copyright Owners have everything they need to identify and understand every instance in which Amazon would report revenues, subscribers, or plays to a licensor that differ from those reported to the MLC. *See* Mot. at 7-9. Amazon has explained this to the Copyright Owners, which their Motion does not acknowledge.⁵

Any additional searches would yield nothing useful. Though their Motion fails to specify what further information they want, the Copyright Owners previously demanded that Amazon produce documents *quantifying* the revenue (and subscriber and play counts) that Amazon has reported to every musical-work or sound-recording licensor for every month during the relevant period. *See* Young Decl., Ex. 3, at 4. But the counts themselves – as opposed to [REDACTED], which are already in the record – are at best marginally relevant and not directly related to Amazon’s submission. Indeed, the Copyright Owners can already point to [REDACTED] as evidence of [REDACTED] that willing buyers and sellers would adopt. The additional searches they demand would add nothing.

On top of that, the searches would be burdensome – massively so. Take just revenue, for example. As Sai Sundar, who works in Royalties and Reporting at Amazon Music, describes in the attached declaration, [REDACTED]

⁵ *See* Young Decl., Ex. 1 (Ltr. from C. Young to K. Arora (Jan. 7, 2022)), at 3; Young Decl., Ex. 2 (Ltr. from C. Young to K. Arora (Dec. 15, 2021)), at 1. The Copyright Owners stated in their correspondence with Amazon that [REDACTED] on the ground that [REDACTED] Young Decl., Ex. 3 (Ltr. from K. Arora to K. Kim et al. (Dec. 21, 2021)), at 4. But the Copyright Owners have never articulated [REDACTED] that they need discovery to address.

[REDACTED]

[REDACTED]

[REDACTED]

Declaration of Sai Sundar (“Sundar Decl.”) ¶ 8 (discussing burden in the context of Interrogatory No. 6). [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] *Id.* [REDACTED]

[REDACTED] *Id.*

The Copyright Owners’ requested search is especially unreasonable because they are equally capable of conducting it. The Copyright Owners represent the very publishers to whom Amazon reports the musical-works licensing information they now seek. They could search their own files to collect the revenue and usage reports they are demanding. They are also corporate affiliates of the major sound-recording licensors to whom Amazon reports the same information. If the Copyright Owners truly need this information, they can obtain it from their affiliates. They should not be permitted to deputize Amazon into collecting and analyzing their own corporate records for them. *Cf. Web IV* Discovery Order 1 at 7 (“Moreover, as the Collective representing the major record companies and independent record companies, comprising thousands of labels, SoundExchange has the capacity to allocate the cost of discovery industrywide.”).

B. Interrogatory No. 5 (Revenue Calculation Methodology)

Amazon has likewise provided a reasonable response to Interrogatory No. 5. That Interrogatory asks Amazon to:

Identify and explain how You calculate Revenues for each of Your Offerings, including which data repositories are queried, all queries and code used in the data

gathering and Revenues calculation process, which data points are gathered, any processes for inserting estimates, modifications, adjustments or allocations into the calculation process, and the identity of the persons/roles within Your company that are responsible for the data gathering, calculations, and approval of the Revenues calculations.

Though the Copyright Owners’ Motion does not acknowledge it, Amazon has already responded to every relevant part of this Interrogatory. Amazon has fully explained the inputs and the methods it uses to calculate revenues from each of its streaming services. *See* Mot., Cooperman Ex. 1, at 402. That information is sufficient to satisfy the Copyright Owners’ stated purpose for the interrogatory, which is to “test and challenge how [Amazon] has calculated . . . its revenue[] to musical work licensors, and whether such method(s) of calculation and reporting are appropriate or flawed.” Mot. at 9. The Motion identifies nothing specific omitted from Amazon’s existing response that is plausibly necessary to achieve that goal.

The Copyright Owners’ demand for additional information is improper. Forcing Amazon to produce the underlying programming queries, or the names of the employees performing them, would yield information that has no bearing on the mechanical-royalty rates that should apply from 2023 to 2027. At most, that information might help the Copyright Owners audit the accuracy of Amazon’s past royalty payments. But there are statutory provisions governing such audits, and they assign the *MLC* audit rights, not the Copyright Owners. *See* 17 U.S.C. § 115(d)(4)(d). The Copyright Owners – whose counsel also represent the *MLC* – cannot use discovery in this rate-setting proceeding to do an end-run around those regulations and compile information for the backwards-looking audit they wish to perform.

The accuracy of Amazon’s historical royalty payments is also irrelevant. For example, if the requested information were to reveal a coding error resulting in historically understated

revenue, the proper recourse would be for Amazon to make reporting adjustments. It would not be for the Judges to adjust the forward-looking rates at issue in this proceeding.

Finally, the burden of producing such additional information would be substantial.

According to Mr. Sundar, [REDACTED]

[REDACTED] Sundar Decl. ¶ 6. [REDACTED] *Id.*

[REDACTED] *Id.* [REDACTED]

[REDACTED] *Id.* ¶ 7. [REDACTED]

[REDACTED] *Id.* [REDACTED]

Id.

C. Request Nos. 269 and 270 (Promotional Offerings)

The analysis of Request Nos. 269 and 270 is similar to that for Request Nos. 244, 245, and 246. Request Nos. 269 and 270 seek “[a]ll Documents” concerning “Promotional Offerings” that Amazon is purportedly “required to retain” pursuant to 37 C.F.R. § 385.4 and 37 C.F.R. Part 385 (2017). Amazon again has made a reasonable production in response to these Requests. It has produced a document identifying each of its promotional offerings and the number of monthly subscribers for each. *See* AMZN_Phono IV_00047668. It also has produced [REDACTED]. *See supra* Part I.A. Nothing more is needed for the Copyright Owners to achieve their stated purpose of testing

“the impact that [reduced or zero mechanical royalties for promotional offerings] would have on mechanical royalties.” Mot. at 14. All they need do is apply the data Amazon has already produced to Amazon’s rate proposal.

Any additional responsive information is not “directly related” to Amazon’s Written Direct Statement and is therefore not discoverable. *See* 37 C.F.R. § 351.5(b)(1). Though their Motion again fails to specify exactly what further information the Copyright Owners seek from Amazon, their prior correspondence demanded “the number of plays, the sound recordings involved, and other business metrics Amazon tracks in connection with each promotional Offering.” Young Decl., Ex. 4 (Email from K. Arora to K. Kim et al. (Dec. 7, 2021)), at 2. Such additional data has little to do with Amazon’s submission. The Copyright Owners do not explain, for example, how the identity of the tracks that customers play while accessing a promotional offering is directly related to any part of Amazon’s Written Direct Statement. The same is true of the remaining components of these Requests. The Copyright Owners’ failure to tether these Requests to specific testimony is itself reason enough to deny the Motion. *See, e.g.,* Order Granting in Part and Denying in Part Copyright Owners’ Mot. to Compel Production of Documents and Information from Services at 21 n.13, Dkt. No. 16-CRB-0003-PR (2018-2022) (Remand) (July 14, 2021) ([REDACTED]).

Further, as with Interrogatory No. 5, the Copyright Owners appear to have an improper objective in pursuing these requests. Their counsel also represent the MLC, [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]. Compare 37 C.F.R. § 210.27(m)(2) (records of use provision entitles MLC to “reasonable access to records and documents”), with 37 C.F.R. § 210.27(m)(4) (stating, in another context, that an MLC licensee “must deliver” information to the MLC).⁷ The Judges should not allow the Copyright Owners [REDACTED] [REDACTED] by allowing the MLC’s counsel to request the [REDACTED] documents here. Once again, a rate-setting proceeding is no place for an audit. Accordingly, these Requests are overbroad, and Amazon should not be required to produce anything more.

D. Interrogatory No. 1 (Historical Royalty Re-calculation)

As relevant to this Motion, Interrogatory No. 1 asks Amazon to re-calculate its historical mechanical royalties for each month “using the rates, terms and definitions of [Amazon’s] Rate Proposal as if such rates, terms and definitions had been in effect during the applicable month.” Amazon again has provided a reasonable response to this Interrogatory.

The Motion asserts incorrectly (at 6) that Amazon “ha[s] refused to produce the information sought” by Interrogatory No. 1. In fact, Amazon has provided the very calculations sought. *See* Mot., Cooperman Ex. 1, at 378 (citing AMZN_Phono IV_00003148). Those calculations “used the data reported in Amazon’s rate calculation files as inputs.” *Id.* Amazon then applied its rate proposal to this historically reported data to disclose, by month and by

⁶ *See, e.g.*, Young Decl., Ex. 5 (Email from R. Marshall [REDACTED] to A. Jennings [REDACTED] (Dec. 14, 2021)), at 1.

⁷ The records-of-use regulations do not even permit the MLC to conduct audits *at all*, [REDACTED]. A statutory provision governs audits, and it permits the MLC to audit a digital music provider once every three years. 17 U.S.C. § 115(d)(4)(D)(i)(I).

service, what Amazon’s payable mechanical royalties would have been under the terms that Amazon has proposed here. Those calculations are comprehensive and gave the Copyright Owners everything they need to develop a “complete and accurate picture” of Amazon’s position in this case. Mot. at 5 (citation omitted). Indeed, Amazon’s calculations [REDACTED]

[REDACTED]. See Mot., Cooperman Ex. 4, at 190-191 (Pandora’s Response to Interrogatory No. 1).

True, Amazon’s response [REDACTED]

[REDACTED] Mot., Cooperman Ex. 1, at 378.⁸ Although the Motion is unclear, the Copyright Owners’ prior correspondence suggests dissatisfaction with that limitation. Young Decl., Ex. 3, at 2.⁹ Their position lacks merit. For example, Amazon proposes a new approach to allocating revenue from “Bundled Subscription Offering[s],” which is itself a redefined term. See Amazon’s Written Direct Statement, vol. 1, at PDF pp. 18-19, 24-25. As Mr. Sundar explains, [REDACTED]

[REDACTED]. Sundar Decl. ¶ 5.

In addition, to the extent Amazon possesses relevant and readily available information, Amazon separately produced that information in response to Interrogatory No. 13. See Young

⁸ Other Services whose responses the Copyright Owners accepted similarly limited their responses. See Mot., Cooperman Ex. 2, at 252-254 (Apple’s Response to Interrogatory No. 1 (offering to provide a response for a limited time period “to the extent feasible”)).

⁹ During the meet-and-confer process, the Copyright Owners expressed the erroneous belief that [REDACTED]. See Young Decl., Ex. 1, at 1. As Amazon explained to the Copyright Owners, [REDACTED]

Id.

Decl., Ex. 6 (Amazon’s Amended Responses to the Copyright Owners’ Third Set of Interrogatories), at 2. Thus, the Copyright Owners have enough information to assess “the anticipated effects” of Amazon’s proposal. Mot. at 5.

II. THE COPYRIGHT OWNERS SEEK NON-EXISTENT DOCUMENTS

A. Request No. 3 (Historical Recalculation of Service Revenue)

Request No. 3 is similar to Interrogatory No. 1, except that it seeks documents. Specifically, it requests documents “sufficient to show” various hypothetical metrics, including service revenue, “under the terms and definitions of [Amazon’s] Rate Proposal.” Amazon does not have documents responsive to Request No. 3 other than the one it created in response to Interrogatory No. 1. Unsurprisingly, Amazon does not keep documents in the ordinary course that are “sufficient to show” hypothetical royalty calculations under a hypothetical future rate regulation. Amazon has repeatedly told this to the Copyright Owners, who have ignored the point.¹⁰

The Judges should reject the Copyright Owners’ Request for that reason alone. Whatever may be required for an interrogatory, Amazon “is not required to create documents in response to a document request.” Order Granting in Part and Denying in Part SoundExchange’s Motion to Compel iHeartMedia to Produce Documents at 4, Dkt. No. 14-CRB-0001-WR (2016-2020) (Apr. 22, 2015) (emphasis removed); *see also* Order Granting in Part and Denying in Part Services’ Omnibus Motion to Compel SoundExchange to Produce Documents at 6, Dkt. No. 14-CRB-0001-WR (2016-2020) (Jan. 15, 2015) (“*Web IV* Discovery Order 9”) (“Clearly, the Judges cannot order the production of documents that do not exist.”).

¹⁰ *See* Young Decl., Ex. 7 (Ltr. from K. Kim to K. Arora (Jan. 13, 2022)), at 4; Young Decl., Ex. 8 (Ltr. from K. Kim to K. Arora (Dec. 1, 2021)), at 3; *see also* Young Decl., Ex. 1, at 1.

B. Request No. 46 (App Store and Device Revenues)

The Copyright Owners demand app-store-related documents in response to Request No. 46, which seeks information on revenues “receive[d]” through app stores or devices. Amazon Music does not operate an app store, and no responsive documents exist within Amazon Music. That should end the inquiry.

If the Copyright Owners seek documents beyond Amazon Music, their request is not “directly related” to Amazon’s Written Direct Statement and is therefore improper. *See* 37 C.F.R. § 351.5(b)(1). “[T]he mere mention” of app-store fees in Amazon’s rate proposal “does not necessarily render discoverable every document connected in some way to” app-store fees. *Web IV* Discovery Order 9 at 4. Instead, the Judges “must consider the particular use” and “determine which documents are directly related and which are indirectly or tangentially related to the [written direct statement].” *Id.* Amazon’s *witness testimony* makes no mention of any app store. Rather, the sole hook for the Copyright Owners’ Motion is Amazon’s rate proposal, which proposes a revenue deduction for “amounts charged by or payable to app stores in connection with a Subscription Offering or Mixed Service Bundle.” Amazon’s Written Direct Statement, vol. 1, at PDF p. 26. Amazon has already produced extensive information about the *fees* it has paid. *See* [REDACTED]; AMZN_Phono IV_00015465. Request No. 46’s demand for additional documents about the *revenues* generated by a separate Amazon app store – which is not part of Amazon’s rate proposal and not bundled with Amazon’s music offerings – has nothing to do with Amazon’s proposal to deduct app store *fees* from its service revenue.

If the Copyright Owners seek “to measure the magnitude and impact of the proposed app store deductions” – as they claim, *see* Mot. at 12 – then the Copyright Owners already have the

information they need. Interrogatory No. 13 asked for that very information, and Amazon provided it. *See* Young Decl., Ex. 6, at 2 (citing [REDACTED]; AMZN_Phono IV_00015465). The additional data sought by this Request would contribute nothing to the exercise the Copyright Owners say they want to perform.

III. INTERROGATORY NO. 13 SEEKS TAX-RELATED INFORMATION THE COPYRIGHT OWNERS DO NOT NEED

The sole remaining Interrogatory directed to Amazon, Interrogatory No. 13, seeks unnecessary information. It asks Amazon to “[i]dentify the total funds that [Amazon] recognized that fall under each of [Amazon’s] Revenue Deduction Categories, under the terms and definitions of [Amazon’s] Rate Proposal.” Amazon has provided an in-depth response to this Interrogatory about virtually every deduction it proposes. Young Decl., Ex. 6, at 2. The parties’ sole dispute is narrow: whether Amazon should also be required to provide information for “tax-related deductions.” Mot. at 13. It should not. [REDACTED]

[REDACTED] Amazon has now amended its Interrogatory Response to make that clear. *See* Young Decl., Ex. 6, at 2. The Copyright Owners do not need to quantify Amazon’s taxes, because [REDACTED]. They are not, [REDACTED], part of Amazon’s streaming service revenue. Detailed tax information is no more relevant than would be Amazon’s revenues from an unrelated business, like cloud computing. Neither is part of the royalty calculations in this case.

In addition, the burden of producing sales-tax-related information would be significant.

[REDACTED] As Kristin Bosworth, a Tax Manager for Amazon, explains in

her attached declaration, [REDACTED]

[REDACTED]

[REDACTED] Declaration of Kristin Bosworth (“Bosworth Decl.”) ¶ 4. [REDACTED]

[REDACTED] *Id.* [REDACTED]

[REDACTED]

[REDACTED] *Id.* [REDACTED]

[REDACTED]

[REDACTED] *Id.*

Pandora offered a similar rationale for refusing to respond to most of Interrogatory No. 13, stating that [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] Mot., Cooperman Ex. 4, at 272. Yet the Copyright Owners do not move to compel a response from Pandora. Amazon faces the same [REDACTED]

[REDACTED] as Pandora. The result should be the same.

CONCLUSION

The Judges should deny the Motion as to Amazon.

Dated: February 3, 2022

Respectfully submitted,

/s/ Joshua D. Branson

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Before the
UNITED STATES COPYRIGHT ROYALTY BOARD
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In the Matter of:

**DETERMINATION OF RATES
AND TERMS FOR MAKING AND
DISTRIBUTING PHONORECORDS
(*Phonorecords IV*)**

**Docket No. 21-CRB-0001-PR
(2023-2027)**

**DECLARATION AND CERTIFICATION OF KYLIE C. KIM REGARDING
AMAZON’S DISCOVERY RESPONSES AND PRODUCTION EFFORTS**

(On behalf of Amazon.com Services LLC)

1. I am an associate at Kellogg, Hansen, Todd, Figel & Frederick, P.L.L.C., counsel for Amazon in the above-captioned proceeding.

2. I respectfully submit this declaration in support of Amazon’s Opposition to the Copyright Owners’ January 26, 2022 Motion to Compel Production of Documents and Information from Services Concerning Their Rate Proposals, and in support of Amazon’s forthcoming Opposition to the Copyright Owners’ January 27, 2022 Motion to Compel Production of Financial Documents from Amazon. Amazon has authorized me to submit this declaration on its behalf.

3. I am familiar with Amazon’s Objections and Responses to the Copyright Owners’ Requests for Production and Amazon’s Objections and Responses to the Copyright Owners’ Interrogatories, and the subsequent meet-and-confers and email and letter exchanges regarding those Objections and Responses.

4. I am extensively and personally involved in Amazon’s document collection and production efforts, and in Amazon’s provision of Responses to the Copyright Owners’ Interrogatories. I am also familiar with the documents produced by Amazon in this proceeding.

5. The Copyright Owners have to date served three sets of Requests for Production on Amazon, comprising a total of 364 Requests for Production. The Copyright Owners have also served three sets of Interrogatories on each of the service participants (together, “Services”), including Amazon, for a total of 14 Interrogatories.

6. Amazon served Objections and Responses to the Copyright Owners’ Requests for Production on November 15, 2021 in response to the first set; November 22, 2021 in response to the second set; and December 7, 2021 in response to the third set. Amazon served Objections and Responses to the Copyright Owners’ Interrogatories on November 12, 2021 (Objections) and November 18, 2021 (Responses) for the first set; November 22, 2021 (Objections) and November 29, 2021 (Responses) for the second set; and December 7, 2021 (Objections) and December 13, 2021 (Responses) for the third set (together, “Original Responses”). Amazon served Amended Responses to the Copyright Owners’ three sets of Interrogatories on January 31, 2022 (“Amended Responses”).

7. In Amazon’s Objections and Responses to the Copyright Owners’ Requests for Production, Amazon, in response to 175 of the 364 Requests for Production, agreed to conduct a search for responsive documents, confirmed a previous production of responsive documents, or confirmed after a reasonable search that no responsive documents existed. Amazon objected in full to the remaining 189 of the 364 Requests for Production.¹

¹ For Requests and Interrogatories with subparts, this analysis considers Amazon’s response to the majority of the subparts. For example, for Request No. 114, Amazon objected in full to subparts (a), (b), and (e), and pointed to documents already produced in response to subparts (c) and (d). This declaration tallies Request No. 114 as a request to which Amazon objected in full.

8. In Amazon's Original Responses to the Copyright Owners' Interrogatories, Amazon provided substantive responses to 12 of the 14 Interrogatories, and objected in full to the remaining 2 of the 14 Interrogatories.

9. The Copyright Owners requested a meet-and-confer, objected to Amazon's Response, or requested clarification on 292 of the 364 Requests for Production. The Copyright Owners requested a meet-and-confer, objected to Amazon's Response, or requested clarification on all 14 of the 14 Interrogatories.

10. Amazon and the Copyright Owners met and conferred on Amazon's Objections and Responses to the Copyright Owners' Requests for Production on November 23, 2021 and November 26, 2021 (first set) and December 3, 2021 (second set). Due to a personal scheduling conflict, I asked to confer on the third set of Requests for Production by email.

11. Amazon and the Copyright Owners exchanged a total of ten substantive emails or letters (i.e., excluding scheduling emails) regarding Amazon's Objections and Responses to the Copyright Owners' Requests for Production:

- a. **First Set of Requests for Production**. The Copyright Owners sent a November 24, 2021 email regarding the November 23, 2021 meet-and-confer, and a November 29, 2021 email regarding the November 26, 2021 meet-and-confer. Those emails addressed 131 of the 242 Requests in the first set (Request Nos. 1-242). Amazon sent a 17-page letter in response on December 1, 2021.
- b. **Second Set of Requests for Production**. The Copyright Owners sent emails on December 3, 2021 and December 7, 2021 regarding the December 3, 2021 meet-and-confer and addressing 77 of the 109 Requests in the second set

(Request Nos. 243-351). Amazon sent a 9-page letter in response on December 15, 2021.

- c. **Third Set of Requests for Production.** The Copyright Owners sent a December 13, 2021 email addressing 7 of the 13 Requests in the third set (Request Nos. 352-364). Amazon sent a 3-page letter in response on December 17, 2021.
- d. The Copyright Owners sent an omnibus letter about outstanding disputes regarding all three sets of Requests on December 20, 2021, addressing 292 of the 364 total Requests. Amazon sent an 11-page letter in response on January 13, 2022.

12. Amazon and the Copyright Owners met and conferred on Amazon's Objections and Responses to the Copyright Owners' Interrogatories on December 20, 2021. Amazon and the Copyright Owners also exchanged a total of four substantive emails or letters on those Objections and Responses: (a) the Copyright Owners' December 15, 2021 email addressing 13 of the 14 Interrogatories; (b) Amazon's December 17, 2021 letter in response; (c) the Copyright Owners' December 21, 2021 letter addressing all of the 14 Interrogatories; and (d) Amazon's January 7, 2022 letter in response.

13. As a result of clarifications and compromises made during the meet-and-confers and in correspondence, Amazon agreed to conduct a search for responsive documents, confirm a previous production of responsive documents, or confirm after a reasonable search that no responsive documents existed, in response to 232 (i.e., an additional 57) of the 364 Requests for Production. Amazon also provided amended substantive responses to 8 of the 14 Interrogatories.

14. To address the Copyright Owners' discovery requests and collect responsive documents, Amazon contacted or interviewed more than three dozen non-lawyer Amazon Music employees over the course of approximately two months. Leading up to certain productions, counsel communicated with non-lawyer Amazon Music employees on a nearly daily basis. Many Amazon Music employees devoted substantial portions of their time to working with me (and my co-counsel) in responding to these requests. Based on my repeated conversations with Amazon Music employees heavily engaged in this discovery effort, I believe Amazon's response to the Copyright Owners' Requests and Interrogatories has consumed hundreds of hours of non-lawyer employee time and posed a significant disruption to employees' regular duties.

15. Some examples of time-consuming and costly search and collection work are:

- a. Amazon's discovery vendor imaged the laptops of four custodians, and collected emails from nine custodians.
- b. Outside counsel ran 11 search strings through employee emails, manually reviewed roughly 2,600 documents, and produced roughly 1,300 documents (containing roughly 850 emails).
- c. In response to the Copyright Owners' request for correspondence subsequent to emails that were submitted as exhibits to Amazon's Written Direct Statement, outside counsel manually reviewed roughly 1,200 documents and produced roughly 500 additional documents (containing roughly 320 emails).
- d. Amazon Music employees and counsel conducted a manual search for [REDACTED]

[REDACTED]

[REDACTED]

- [REDACTED]
- [REDACTED].
- e. In one instance where Amazon agreed, as an exception, to create a document that it does not keep in the ordinary course – [REDACTED]
- [REDACTED]
- [REDACTED] – production required many weeks and numerous consultations with counsel.

16. Amazon served 11 production volumes, comprising more than 3,000 records and nearly 50,000 pages. These productions contain:

- a. [REDACTED]
- [REDACTED]
- [REDACTED];
- b. [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED];
- c. [REDACTED]
- [REDACTED]; and
- d. [REDACTED]
- [REDACTED].

Pursuant to 28 U.S.C. § 1746, I hereby declare under the penalty of perjury that, to the best of my knowledge, information and belief, the foregoing is true and correct.

Dated: February 3, 2022
Washington, D.C.


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Declaration and Certification of Sai Sundar Regarding Production Burdens

*Restricted – Subject to Protective Order in
Docket No. 21-CRB-0001-PR (2023-2027)
(Phonorecords IV)*

Declaration and Certification of Kristin Bosworth Regarding Production Burdens

*Restricted – Subject to Protective Order in
Docket No. 21-CRB-0001-PR (2023-2027)
(Phonorecords IV)*

Before the
UNITED STATES COPYRIGHT ROYALTY BOARD
Washington, D.C.

In the Matter of:

**DETERMINATION OF RATES
AND TERMS FOR MAKING AND
DISTRIBUTING PHONORECORDS
(*Phonorecords IV*)**

**Docket No. 21-CRB-0001-PR
(2023-2027)**

DECLARATION OF CHRISTOPHER M. YOUNG

(On Behalf of Amazon.com Services LLC)

1. I am an associate at Kellogg, Hansen, Todd, Figel & Frederick, P.L.L.C., counsel for Amazon in the above-captioned proceeding.

2. I respectfully submit this declaration in connection with Amazon’s Opposition to the Copyright Owners’ Motion to Compel Production of Documents and Information from the Services Concerning their Rate Proposals (“Amazon’s Opposition”). I am authorized by Amazon to submit this declaration on their behalf, and I am fully familiar with the facts and circumstances set forth herein.

3. Attached as Appendix A to this Declaration is a table identifying the discovery requests at issue and Amazon’s topline position on each request.

4. Attached as Appendix B to this Declaration is a table identifying the Bates ranges and file names of the Amazon documents cited in Amazon’s Opposition.

5. Attached as Exhibit 1 to this Declaration is a true and correct copy of the January 7, 2022 letter from Christopher Young to Kaveri Arora.

6. Attached as Exhibit 2 to this Declaration is a true and correct copy of the December 15, 2021 letter from Christopher Young to Kaveri Arora.
7. Attached as Exhibit 3 to this Declaration is a true and correct copy of the December 21, 2021 letter from Kaveri Arora to Kylie Kim et al.
8. Attached as Exhibit 4 to this Declaration is a true and correct copy of the December 7, 2021 e-mail from Kaveri Arora to Kylie Kim et al.
9. Attached as Exhibit 5 to this Declaration is a true and correct copy of the December 14, 2021 e-mail from R. Marshall to A. Jennings with attachment.¹
10. Attached as Exhibit 6 to this Declaration is a true and correct copy of Amazon's Amended Responses to the Copyright Owners' Third Set of Interrogatories;
11. Attached as Exhibit 7 to this Declaration is a true and correct copy of the January 13, 2022 letter from Kylie Kim to Kaveri Arora.
12. Attached as Exhibit 8 to this Declaration is a true and correct copy of the December 1, 2021 letter from Kylie Kim to Kaveri Arora.
13. Pursuant to 28 U.S.C. § 1746, I hereby declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: February 3, 2022
Washington, D.C.



Christopher M. Young
(D.C. Bar No. 1617538)
KELLOGG, HANSEN, TODD,
FIGEL & FREDERICK, P.L.L.C.

¹ The native Excel file attached to the email, titled "Amazon Music - Records of Use - 12_14_21.xlsx," has been reformatted to PDF and attached as Ex. 5(a).

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Counsel for Amazon.com Services LLC

Appendix A

Before the
UNITED STATES COPYRIGHT ROYALTY BOARD
Washington, D.C.

In the Matter of:)	
)	
DETERMINATION OF RATES AND TERMS FOR MAKING AND DISTRIBUTING PHONORECORDS (Phonorecords IV)))))))	Docket No. 21-CRB-0001-PR (2023-2027)

APPENDIX A

Request for Production / Interrogatory	Amazon's Position
<p>Request No. 3. Documents sufficient to show, for each of Your Eligible Digital Music Services, broken down monthly at every level of detail available for the Relevant Time Period, under the terms and definitions of Your Rate Proposal:</p> <ul style="list-style-type: none"> a. Your payable royalty pool under 37 C.F.R. § 385.21(b); b. Your Service Provider Revenue; c. Your per-subscriber minimum calculations; d. The percentage of advertising on each of Your Services that is placed between content that constitutes Licensed Activity and content that constitutes non-Licensed Activity; and e. For each Bundled Subscription Offering, the reduction to the payable royalty pool that would be made pursuant to the calculation set forth in § 385.2, definition of Service Provider Revenue, (5), (6). 	<p>Other than the document that Amazon already created and produced in response to Interrogatory No. 1, responsive documents do not exist.</p>

<p>Request No. 46. Documents sufficient to show all revenues that You receive from Digital Service Providers in connection with the distribution of their Services through your app store or through any Device, broken down at every level of specificity at which it is maintained by You.</p>	<p>To the extent that the Copyright Owners seek documents from Amazon Music, responsive documents do not exist.</p> <p>To the extent that the Copyright Owners seek documents from beyond Amazon Music, the Request is not “directly related” to Amazon’s Written Direct Statement. <i>See</i> 37 C.F.R. § 351.5(b)(1).</p> <p>To the extent that the Copyright Owners seek documents “to measure the magnitude and impact of the proposed app store deductions,” Mot. at 12, Amazon has produced responsive documents <i>See</i> Declaration of Christopher M. Young, Ex. 6 (Amazon’s Amended Responses to the Copyright Owners’ Third Set of Interrogatories), at 2 (citing [REDACTED] & AMZN_Phono IV_00015465).</p>
<p>Request No. 244. Documents sufficient to show each distinct revenue total that You have reported to The MLC or any sound recording or musical work licensor in any respective period for any product or service that includes any of Your Eligible Digital Music Services.</p>	<p>Amazon produced responsive documents, including [REDACTED] <i>see</i> AMZN_Phono IV_00003113 – AMZN_Phono IV_00003128; [REDACTED] <i>see</i> AMZN_Phono IV_00000116 – AMZN_Phono IV_00000132, AMZN_Phono IV_00000148 – AMZN_Phono IV_00000157, AMZN_Phono IV_00000325 – AMZN_Phono IV_00000330, AMZN_Phono IV_00000341 – AMZN_Phono IV_00000364, AMZN_Phono IV_00000480 – AMZN_Phono IV_00000526, AMZN_Phono IV_00000770 – AMZN_Phono IV_00000790, AMZN_Phono IV_00002399 – AMZN_Phono IV_00002404, AMZN_Phono IV_00002406 – AMZN_Phono IV_00002424, AMZN_Phono IV_00002472 – AMZN_Phono IV_00003104, AMZN_Phono IV_00003130 – AMZN_Phono IV_00003131; and [REDACTED]</p>

	<p>[REDACTED], <i>see</i> AMZN_Phono IV_00003132 – AMZN_Phono IV_00003144, AMZN_Phono IV_00015280 – AMZN_Phono IV_00015385, AMZN_Phono IV_00015532, AMZN_Phono IV_00015566 – AMZN_Phono IV_00015585; <i>see also</i> AMZN_Remand_0000001 – AMZN_Remand_0000369.</p> <p>Additional searches would yield nothing useful and would be unduly burdensome. <i>Cf.</i> [REDACTED].</p>
<p>Request No. 245. Documents sufficient to show each distinct subscriber total that You have reported to The MLC or any sound recording or musical work licensor in any respective period for any product or service that includes any of Your Eligible Digital Music Services.</p>	<p>Amazon produced responsive documents, including [REDACTED] <i>see</i> AMZN_Phono IV_00003113 – AMZN_Phono IV_00003128 [REDACTED] <i>see</i> AMZN_Phono IV_00000116 – AMZN_Phono IV_00000132, AMZN_Phono IV_00000148 – AMZN_Phono IV_00000157, AMZN_Phono IV_00000325 – AMZN_Phono IV_00000330, AMZN_Phono IV_00000341 – AMZN_Phono IV_00000364, AMZN_Phono IV_00000480 – AMZN_Phono IV_00000526, AMZN_Phono IV_00000770 – AMZN_Phono IV_00000790, AMZN_Phono IV_00002399 – AMZN_Phono IV_00002404, AMZN_Phono IV_00002406 – AMZN_Phono IV_00002424, AMZN_Phono IV_00002472 – AMZN_Phono IV_00003104, AMZN_Phono IV_00003130 – AMZN_Phono IV_00003131; and [REDACTED] <i>see</i> AMZN_Phono IV_00003132 – AMZN_Phono IV_00003144, AMZN_Phono IV_00015280 – AMZN_Phono IV_00015385, AMZN_Phono IV_00015532, AMZN_Phono IV_00015566 – AMZN_Phono IV_00015585; <i>see also</i> AMZN_Remand_0000001 – AMZN_Remand_0000369.</p>

	<p>Additional searches would yield nothing useful and would be unduly burdensome. <i>Cf.</i> [REDACTED].</p>
<p>Request No. 246. Documents sufficient to show each distinct play total that You have reported to The MLC or any sound recording or musical work licensor in any respective period for any product or service that includes any of Your Eligible Digital Music Services.</p>	<p>Amazon produced responsive documents, including [REDACTED] <i>see</i> AMZN_Phono IV_00003113 – AMZN_Phono IV_00003128; [REDACTED] <i>see</i> AMZN_Phono IV_00000116 – AMZN_Phono IV_00000132, AMZN_Phono IV_00000148 – AMZN_Phono IV_00000157, AMZN_Phono IV_00000325 – AMZN_Phono IV_00000330, AMZN_Phono IV_00000341 – AMZN_Phono IV_00000364, AMZN_Phono IV_00000480 – AMZN_Phono IV_00000526, AMZN_Phono IV_00000770 – AMZN_Phono IV_00000790, AMZN_Phono IV_00002399 – AMZN_Phono IV_00002404, AMZN_Phono IV_00002406 – AMZN_Phono IV_00002424, AMZN_Phono IV_00002472 – AMZN_Phono IV_00003104, AMZN_Phono IV_00003130 – AMZN_Phono IV_00003131; and [REDACTED] <i>see</i> AMZN_Phono IV_00003132 – AMZN_Phono IV_00003144, AMZN_Phono IV_00015280 – AMZN_Phono IV_00015385, AMZN_Phono IV_00015532, AMZN_Phono IV_00015566 – AMZN_Phono IV_00015585; <i>see also</i> AMZN_Remand_00000001 – AMZN_Remand_0000369.</p> <p>Additional searches would yield nothing useful and would be unduly burdensome. <i>Cf.</i> [REDACTED].</p>
<p>Request No. 269. All Documents concerning Your Promotional Offerings that You are required to retain pursuant to 37 CFR 385.4, including “complete and accurate contemporaneous written records of making or</p>	<p>Amazon produced responsive documents, including [REDACTED], <i>see</i> AMZN_Phono IV_00047668 [REDACTED]</p>

<p>authorizing Eligible Interactive Streams or Eligible Limited Downloads, including the sound recordings and musical works involved, the artists, the release dates of the sound recordings, a brief statement of the promotional activities authorized, the identity of the Offering or Offerings for which the zero-rate is authorized (including the internet address if applicable), and the beginning and end date of each zero rate Offering.”</p>	<p>[REDACTED], <i>see</i> AMZN_Phono IV_00003132 – AMZN_Phono IV_00003144, AMZN_Phono IV_00015280 – AMZN_Phono IV_00015385, AMZN_Phono IV_00015532, AMZN_Phono IV_00015566 – AMZN_Phono IV_00015585; <i>see also</i> AMZN_Remand_0000001 – AMZN_Remand_0000369.</p> <p>Additional searches are not “directly related” to Amazon’s Written Direct Statement. <i>See</i> 37 C.F.R. § 351.5(b)(1).</p> <p>The demand for additional information is an improper attempt to use discovery in this rate-setting proceeding to audit Amazon.</p>
<p>Request No. 270. All Documents concerning Your Promotional Offerings that You are required to retain pursuant to 37 CFR Part 385 (2017), including 37 CFR 385.14(a)(3) or 385.24(c).</p>	<p>Amazon produced responsive documents, including [REDACTED] [REDACTED] <i>see</i> AMZN_Phono IV_00047668 [REDACTED] <i>see</i> AMZN_Phono IV_00003132 – AMZN_Phono IV_00003144, AMZN_Phono IV_00015280 – AMZN_Phono IV_00015385, AMZN_Phono IV_00015532, AMZN_Phono IV_00015566 – AMZN_Phono IV_00015585; <i>see also</i> AMZN_Remand_0000001 – AMZN_Remand_0000369.</p> <p>Additional searches are not “directly related” to Amazon’s Written Direct Statement. <i>See</i> 37 C.F.R. § 351.5(b)(1).</p> <p>The demand for additional information is an improper attempt to use discovery in this rate-setting proceeding to audit Amazon.</p>

<p>Interrogatory No. 1. For each of Your Offerings, provide for each month during the Relevant Time Period: . . . (b) Your payable Mechanical Royalties, calculated using the rates, terms and definitions of Your Rate Proposal as if such rates, terms and definitions had been in effect during the applicable month, and taking account of all discounts, reductions, deductions and allocations that You would be permitted to make under Your Rate Proposal.</p>	<p>Amazon has produced responsive information and identified it for the Copyright Owners. <i>See</i> Mot., Cooperman Ex. 1, at 378 (citing AMZN_Phono IV_00003148).</p> <p>Amazon has separately produced additional responsive information. <i>See</i> Declaration of Christopher M. Young, Ex. 6 (Amazon’s Amended Responses to the Copyright Owners’ Third Set of Interrogatories), at 2.</p> <p>Additional calculations would be unduly burdensome. <i>See</i> [REDACTED].</p>
<p>Interrogatory No. 5. Identify and explain how You calculate Revenues for each of Your Offerings, including which data repositories are queried, all queries and code used in the data gathering and Revenues calculation process, which data points are gathered, any processes for inserting estimates, modifications, adjustments or allocations into the calculation process, and the identity of the persons/roles within Your company that are responsible for the data gathering, calculations, and approval of the Revenues calculations.</p>	<p>Amazon has explained the inputs and the methods it uses to calculate revenues from each of its streaming services.</p> <p>The demand for additional information is an improper attempt to use discovery in this rate-setting proceeding to audit Amazon.</p> <p>Additional searches would yield nothing useful and would be unduly burdensome. <i>See</i> [REDACTED].</p>
<p>Interrogatory No. 6. Identify and explain each instance in which You reported to any Licensor different revenues in connection with any Eligible Digital Music Service than the Revenues that you reported for the Eligible Digital Music Service for the respective period(s) in connection with the payable royalty pool under 37 CFR Part 385. (Revenues reported quarterly should be compared to the sum of the Revenues reported for the respective three monthly periods.)</p>	<p>Amazon produced responsive documents, including [REDACTED] <i>see</i> AMZN_Phono IV_00003113 – AMZN_Phono IV_00003128; [REDACTED] <i>see</i> AMZN_Phono IV_00000116 – AMZN_Phono IV_00000132, AMZN_Phono IV_00000148 – AMZN_Phono IV_00000157, AMZN_Phono IV_00000325 – AMZN_Phono IV_00000330, AMZN_Phono IV_00000341 – AMZN_Phono IV_00000364, AMZN_Phono IV_00000480 – AMZN_Phono IV_00000526, AMZN_Phono IV_00000770 –</p>

	<p>AMZN_Phono IV_00000790, AMZN_Phono IV_00002399 – AMZN_Phono IV_00002404, AMZN_Phono IV_00002406 – AMZN_Phono IV_00002424, AMZN_Phono IV_00002472 – AMZN_Phono IV_00003104, AMZN_Phono IV_00003130 – AMZN_Phono IV_00003131; [REDACTED] <i>see</i> AMZN_Phono IV_00003132 – AMZN_Phono IV_00003144, AMZN_Phono IV_00015280 – AMZN_Phono IV_00015385, AMZN_Phono IV_00015532, AMZN_Phono IV_00015566 – AMZN_Phono IV_00015585; <i>see also</i> AMZN_Remand_0000001 – AMZN_Remand_0000369.</p> <p>Additional searches would yield nothing useful and would be unduly burdensome. <i>See</i> [REDACTED].</p>
<p>Interrogatory No. 13. Identify the total funds that You recognized that fall under each of Your Revenue Deduction Categories, under the terms and definitions of Your Rate Proposal, for each of Your Offerings on a monthly basis during the Relevant Time Period.</p>	<p>Amazon has provided an extensive response that addresses most of this interrogatory; it has only omitted tax-related information.</p> <p>Amazon has explained its current practice with respect to sales taxes. <i>See</i> Declaration of Christopher M. Young, Ex. 6 (Amazon’s Amended Responses to the Copyright Owners’ Third Set of Interrogatories), at 2.</p> <p>Compilation of sales-tax-related information would be unduly burdensome. <i>See</i> [REDACTED].</p>

Appendix B

Before the
UNITED STATES COPYRIGHT ROYALTY BOARD
 Washington, D.C.

In the Matter of:

**DETERMINATION OF RATES
 AND TERMS FOR MAKING AND
 DISTRIBUTING PHONORECORDS
 (*Phonorecords IV*)**

**Docket No. 21-CRB-0001-PR
 (2023-2027)**

APPENDIX B

BEGBATES	ENDBATES	FILE NAME
AMZN_Phono IV_00000116	AMZN_Phono IV_00000122	[REDACTED]
AMZN_Phono IV_00000123	AMZN_Phono IV_00000132	[REDACTED]
AMZN_Phono IV_00000148	AMZN_Phono IV_00000157	[REDACTED]
AMZN_Phono IV_00000325	AMZN_Phono IV_00000330	[REDACTED]
AMZN_Phono IV_00000341	AMZN_Phono IV_00000342	[REDACTED]
AMZN_Phono IV_00000343	AMZN_Phono IV_00000353	[REDACTED]
AMZN_Phono IV_00000354	AMZN_Phono IV_00000364	[REDACTED]
AMZN_Phono IV_00000480	AMZN_Phono IV_00000481	[REDACTED]

BEGBATES	ENDBATES	FILE NAME
AMZN_Phono IV_00000482	AMZN_Phono IV_00000483	[REDACTED]
AMZN_Phono IV_00000484	AMZN_Phono IV_00000490	[REDACTED]
AMZN_Phono IV_00000491	AMZN_Phono IV_00000496	[REDACTED]
AMZN_Phono IV_00000497	AMZN_Phono IV_00000498	[REDACTED]
AMZN_Phono IV_00000499	AMZN_Phono IV_00000500	[REDACTED]
AMZN_Phono IV_00000501	AMZN_Phono IV_00000506	[REDACTED]
AMZN_Phono IV_00000507	AMZN_Phono IV_00000526	[REDACTED]
AMZN_Phono IV_00000770	AMZN_Phono IV_00000773	[REDACTED]
AMZN_Phono IV_00000774	AMZN_Phono IV_00000778	[REDACTED]
AMZN_Phono IV_00000779	AMZN_Phono IV_00000784	[REDACTED]
AMZN_Phono IV_00000785	AMZN_Phono IV_00000790	[REDACTED]
AMZN_Phono IV_00002399	AMZN_Phono IV_00002404	[REDACTED]

BEGBATES	ENDBATES	FILE NAME
AMZN_Phono IV_00002406	AMZN_Phono IV_00002411	[REDACTED]
AMZN_Phono IV_00002412	AMZN_Phono IV_00002418	[REDACTED]
AMZN_Phono IV_00002419	AMZN_Phono IV_00002424	[REDACTED]
AMZN_Phono IV_00002472	AMZN_Phono IV_00002477	[REDACTED]
AMZN_Phono IV_00002478	AMZN_Phono IV_00002478	[REDACTED]
AMZN_Phono IV_00002479	AMZN_Phono IV_00002479	[REDACTED]
AMZN_Phono IV_00002480	AMZN_Phono IV_00002480	[REDACTED]
AMZN_Phono IV_00002481	AMZN_Phono IV_00002481	[REDACTED]
AMZN_Phono IV_00002482	AMZN_Phono IV_00002482	[REDACTED]
AMZN_Phono IV_00002483	AMZN_Phono IV_00002483	[REDACTED]
AMZN_Phono IV_00002484	AMZN_Phono IV_00002489	[REDACTED]
AMZN_Phono IV_00002490	AMZN_Phono IV_00002492	[REDACTED]
AMZN_Phono IV_00002493	AMZN_Phono IV_00002498	[REDACTED]
AMZN_Phono IV_00002499	AMZN_Phono IV_00002504	[REDACTED]

BEGBATES	ENDBATES	FILE NAME
AMZN_Phono IV_00002505	AMZN_Phono IV_00002506	[REDACTED]
AMZN_Phono IV_00002507	AMZN_Phono IV_00002508	[REDACTED]
AMZN_Phono IV_00002509	AMZN_Phono IV_00002515	[REDACTED]
AMZN_Phono IV_00002516	AMZN_Phono IV_00002521	[REDACTED]
AMZN_Phono IV_00002522	AMZN_Phono IV_00002524	[REDACTED]
AMZN_Phono IV_00002525	AMZN_Phono IV_00002532	[REDACTED]
AMZN_Phono IV_00002533	AMZN_Phono IV_00002538	[REDACTED]
AMZN_Phono IV_00002539	AMZN_Phono IV_00002544	[REDACTED]
AMZN_Phono IV_00002545	AMZN_Phono IV_00002550	[REDACTED]
AMZN_Phono IV_00002551	AMZN_Phono IV_00002555	[REDACTED]
AMZN_Phono IV_00002556	AMZN_Phono IV_00002561	[REDACTED]

BEGBATES	ENDBATES	FILE NAME
AMZN_Phono IV_00002562	AMZN_Phono IV_00002567	[REDACTED]
AMZN_Phono IV_00002568	AMZN_Phono IV_00002575	[REDACTED]
AMZN_Phono IV_00002576	AMZN_Phono IV_00002601	[REDACTED]
AMZN_Phono IV_00002602	AMZN_Phono IV_00002603	[REDACTED]
AMZN_Phono IV_00002604	AMZN_Phono IV_00002609	[REDACTED]
AMZN_Phono IV_00002610	AMZN_Phono IV_00002615	[REDACTED]
AMZN_Phono IV_00002616	AMZN_Phono IV_00002621	[REDACTED]
AMZN_Phono IV_00002622	AMZN_Phono IV_00002627	[REDACTED]
AMZN_Phono IV_00002628	AMZN_Phono IV_00002633	[REDACTED]
AMZN_Phono IV_00002634	AMZN_Phono IV_00002639	[REDACTED]
AMZN_Phono IV_00002640	AMZN_Phono IV_00002646	[REDACTED]

BEGBATES	ENDBATES	FILE NAME
AMZN_Phono IV_00002647	AMZN_Phono IV_00002653	[REDACTED]
AMZN_Phono IV_00002654	AMZN_Phono IV_00002660	[REDACTED]
AMZN_Phono IV_00002661	AMZN_Phono IV_00002667	[REDACTED]
AMZN_Phono IV_00002668	AMZN_Phono IV_00002673	[REDACTED]
AMZN_Phono IV_00002674	AMZN_Phono IV_00002679	[REDACTED]
AMZN_Phono IV_00002680	AMZN_Phono IV_00002743	[REDACTED]
AMZN_Phono IV_00002744	AMZN_Phono IV_00002745	[REDACTED]
AMZN_Phono IV_00002746	AMZN_Phono IV_00002751	[REDACTED]
AMZN_Phono IV_00002752	AMZN_Phono IV_00002753	[REDACTED]
AMZN_Phono IV_00002754	AMZN_Phono IV_00002763	[REDACTED]
AMZN_Phono IV_00002764	AMZN_Phono IV_00002774	[REDACTED]

BEGBATES	ENDBATES	FILE NAME
AMZN_Phono IV_00002775	AMZN_Phono IV_00002784	[REDACTED]
AMZN_Phono IV_00002785	AMZN_Phono IV_00002794	[REDACTED]
AMZN_Phono IV_00002795	AMZN_Phono IV_00002804	[REDACTED]
AMZN_Phono IV_00002805	AMZN_Phono IV_00002814	[REDACTED]
AMZN_Phono IV_00002815	AMZN_Phono IV_00002824	[REDACTED]
AMZN_Phono IV_00002825	AMZN_Phono IV_00002834	[REDACTED]
AMZN_Phono IV_00002835	AMZN_Phono IV_00002844	[REDACTED]
AMZN_Phono IV_00002845	AMZN_Phono IV_00002857	[REDACTED]
AMZN_Phono IV_00002858	AMZN_Phono IV_00002870	[REDACTED]
AMZN_Phono IV_00002871	AMZN_Phono IV_00002876	[REDACTED]
AMZN_Phono IV_00002877	AMZN_Phono IV_00002882	[REDACTED]

BEGBATES	ENDBATES	FILE NAME
AMZN_Phono IV_00002883	AMZN_Phono IV_00002888	[REDACTED]
AMZN_Phono IV_00002889	AMZN_Phono IV_00002894	[REDACTED]
AMZN_Phono IV_00002895	AMZN_Phono IV_00002900	[REDACTED]
AMZN_Phono IV_00002901	AMZN_Phono IV_00002906	[REDACTED]
AMZN_Phono IV_00002907	AMZN_Phono IV_00002912	[REDACTED]
AMZN_Phono IV_00002913	AMZN_Phono IV_00002918	[REDACTED]
AMZN_Phono IV_00002919	AMZN_Phono IV_00002924	[REDACTED]
AMZN_Phono IV_00002925	AMZN_Phono IV_00002930	[REDACTED]
AMZN_Phono IV_00002931	AMZN_Phono IV_00002936	[REDACTED]
AMZN_Phono IV_00002937	AMZN_Phono IV_00002942	[REDACTED]
AMZN_Phono IV_00002943	AMZN_Phono IV_00002948	[REDACTED]

BEGBATES	ENDBATES	FILE NAME
AMZN_Phono IV_00002949	AMZN_Phono IV_00002954	[REDACTED]
AMZN_Phono IV_00002955	AMZN_Phono IV_00002960	[REDACTED]
AMZN_Phono IV_00002961	AMZN_Phono IV_00002968	[REDACTED]
AMZN_Phono IV_00002969	AMZN_Phono IV_00002974	[REDACTED]
AMZN_Phono IV_00002975	AMZN_Phono IV_00002980	[REDACTED]
AMZN_Phono IV_00002981	AMZN_Phono IV_00002986	[REDACTED]
AMZN_Phono IV_00002987	AMZN_Phono IV_00002992	[REDACTED]
AMZN_Phono IV_00002993	AMZN_Phono IV_00002998	[REDACTED]
AMZN_Phono IV_00002999	AMZN_Phono IV_00003004	[REDACTED]
AMZN_Phono IV_00003005	AMZN_Phono IV_00003011	[REDACTED]
AMZN_Phono IV_00003012	AMZN_Phono IV_00003017	[REDACTED]

BEGBATES	ENDBATES	FILE NAME
		[REDACTED]
AMZN_Phono IV_00003018	AMZN_Phono IV_00003023	[REDACTED]
AMZN_Phono IV_00003024	AMZN_Phono IV_00003029	[REDACTED]
AMZN_Phono IV_00003030	AMZN_Phono IV_00003035	[REDACTED]
AMZN_Phono IV_00003036	AMZN_Phono IV_00003041	[REDACTED]
AMZN_Phono IV_00003042	AMZN_Phono IV_00003047	[REDACTED]
AMZN_Phono IV_00003048	AMZN_Phono IV_00003053	[REDACTED]
AMZN_Phono IV_00003054	AMZN_Phono IV_00003055	[REDACTED]
AMZN_Phono IV_00003056	AMZN_Phono IV_00003056	[REDACTED]
AMZN_Phono IV_00003057	AMZN_Phono IV_00003057	[REDACTED]
AMZN_Phono IV_00003058	AMZN_Phono IV_00003058	[REDACTED]

BEGBATES	ENDBATES	FILE NAME
AMZN_Phono IV_00003059	AMZN_Phono IV_00003059	[REDACTED]
AMZN_Phono IV_00003060	AMZN_Phono IV_00003060	[REDACTED]
AMZN_Phono IV_00003061	AMZN_Phono IV_00003061	[REDACTED]
AMZN_Phono IV_00003062	AMZN_Phono IV_00003064	[REDACTED]
AMZN_Phono IV_00003065	AMZN_Phono IV_00003068	[REDACTED]
AMZN_Phono IV_00003069	AMZN_Phono IV_00003074	[REDACTED]
AMZN_Phono IV_00003075	AMZN_Phono IV_00003080	[REDACTED]
AMZN_Phono IV_00003081	AMZN_Phono IV_00003086	[REDACTED]
AMZN_Phono IV_00003087	AMZN_Phono IV_00003092	[REDACTED]
AMZN_Phono IV_00003093	AMZN_Phono IV_00003098	[REDACTED]
AMZN_Phono IV_00003099	AMZN_Phono IV_00003104	[REDACTED]
AMZN_Phono IV_00003113	AMZN_Phono IV_00003113	[REDACTED]

BEGBATES	ENDBATES	FILE NAME
AMZN_Phono IV_00003114	AMZN_Phono IV_00003114	[REDACTED]
AMZN_Phono IV_00003115	AMZN_Phono IV_00003115	[REDACTED]
AMZN_Phono IV_00003116	AMZN_Phono IV_00003116	[REDACTED]
AMZN_Phono IV_00003117	AMZN_Phono IV_00003117	[REDACTED]
AMZN_Phono IV_00003118	AMZN_Phono IV_00003118	[REDACTED]
AMZN_Phono IV_00003119	AMZN_Phono IV_00003119	[REDACTED]
AMZN_Phono IV_00003120	AMZN_Phono IV_00003120	[REDACTED]
AMZN_Phono IV_00003121	AMZN_Phono IV_00003121	[REDACTED]
AMZN_Phono IV_00003122	AMZN_Phono IV_00003122	[REDACTED]
AMZN_Phono IV_00003123	AMZN_Phono IV_00003123	[REDACTED]
AMZN_Phono IV_00003124	AMZN_Phono IV_00003124	[REDACTED]
AMZN_Phono IV_00003125	AMZN_Phono IV_00003125	[REDACTED]
AMZN_Phono IV_00003126	AMZN_Phono IV_00003126	[REDACTED]
AMZN_Phono IV_00003127	AMZN_Phono IV_00003127	[REDACTED]
AMZN_Phono IV_00003128	AMZN_Phono IV_00003128	[REDACTED]

BEGBATES	ENDBATES	FILE NAME
AMZN_Phono IV_00003130	AMZN_Phono IV_00003131	[REDACTED]
AMZN_Phono IV_00003132	AMZN_Phono IV_00003144	[REDACTED]
AMZN_Phono IV_00003148	AMZN_Phono IV_00003148	[REDACTED]
AMZN_Phono IV_00015280	AMZN_Phono IV_00015385	[REDACTED]
AMZN_Phono IV_00015465	AMZN_Phono IV_00015465	[REDACTED]
AMZN_Phono IV_00015532	AMZN_Phono IV_00015532	[REDACTED]
AMZN_Phono IV_00015566	AMZN_Phono IV_00015585	[REDACTED]
AMZN_Phono IV_00047668	AMZN_Phono IV_00047668	[REDACTED]
AMZN_Remand_0000 001	AMZN_Remand_00 00158	[REDACTED]
AMZN_Remand_0000 159	AMZN_Remand_00 00178	[REDACTED]
AMZN_Remand_0000 179	AMZN_Remand_00 00228	[REDACTED]
AMZN_Remand_0000 229	AMZN_Remand_00 00334	[REDACTED]

BEGBATES	ENDBATES	FILE NAME
AMZN_Remand_0000 335	AMZN_Remand_00 00369	[REDACTED]

Exhibits 1-8

*Restricted – Subject to Protective Order in
Docket No. 21-CRB-0001-PR (2023-2027)
(Phonorecords IV)*

Proof of Delivery

I hereby certify that on Thursday, February 03, 2022, I provided a true and correct copy of the PUBLIC Amazon's Opposition to Copyright Owners' Motion to Compel Production of Documents and Information from the Services Concerning Their Rate Proposals to the following:

Google LLC, represented by Gary R Greenstein, served via ESERVICE at gggreenstein@wsgr.com

Powell, David, represented by David Powell, served via ESERVICE at davidpowell008@yahoo.com

Apple Inc., represented by Mary C Mazzello, served via ESERVICE at mary.mazzello@kirkland.com

Zisk, Brian, represented by Brian Zisk, served via ESERVICE at brianzisk@gmail.com

Spotify USA Inc., represented by Joseph Wetzel, served via ESERVICE at joe.wetzel@lw.com

Johnson, George, represented by George D Johnson, served via ESERVICE at george@georgejohnson.com

Copyright Owners, represented by Benjamin K Semel, served via ESERVICE at Bsemel@pryorcashman.com

Joint Record Company Participants, represented by Susan Chertkof, served via ESERVICE at susan.chertkof@riaa.com

Pandora Media, LLC, represented by Benjamin E. Marks, served via ESERVICE at benjamin.marks@weil.com

Signed: /s/ Joshua D Branson